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February 14, 2008  
Date

/Warren A. Sklar/  
Warren A. Sklar

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Peter Korner

Serial No.: 10/511,860

Art Unit: 2615

Filed: October 18, 2004

Confirmation No.: 6636

Title: AUDIO BANDWIDTH EXTENDING SYSTEM AND METHOD

Examiner: Devona E. Faulk

Docket No.: SALBP0127US

REPLY TO OFFICE ACTION MAILED NOVEMBER 15, 2007

Commissioner for Patents  
U.S. Patent and Trademark Office  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir/Madam:

This reply is filed in response to the Office Action dated November 15, 2007.  
Favorable consideration of the application is respectfully requested in view of the following:

Remarks.

Enclosure: [ ] Credit Card via EFS.

In the event any fee or additional fee is due in connection with the filing of this paper, the Commissioner is authorized to charge those fees to our Deposit Account No. 18-0988 (under the above Docket Number).